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PART IV

Section 2-B

NOTIFICATIONS, RULES AND ORDERS ISSUED UNDER MYSORE ACTS AND ORDINANCES.

NOTIFICATION.

No. Fl. 1—S.T. 8-50-12, dated Bangalore, 1st April 1951.

In exercise of the powers conferred by the proviso to sub-section (4) of Section 3 of the Mysore Sales Tax Act, 1948 (Mysore Act No. XLVI of 1948), His Highness the Maharaja of Mysore is pleased to direct that the following further amendments shall be made in the rules for the computation of turnover contained in the schedule to the said Act :—

Amendments.

1. For rule 1 of the Rules for the computation of turnover, the following rule shall be substituted, namely :—

"1. (1) Save as provided in sub-rule (2) the gross turnover of a dealer shall be the amount for which goods are sold by him.

(2) In the case of untanned hides and skins bought by a licensed tanner in Mysore, the gross turnover of a dealer shall be the amount for which the goods are bought by him.

Explanation.—For the purposes of sub-rule (1), the amount for which goods are sold by dealer shall, in relation to a Works Contract, be deemed to be the amount payable to the dealer for carrying out such contract less a sum not exceeding such percentage of the amount payable as may be fixed by the Government, from time to time for different areas, repesenting the usual proportion in such areas of the cost of labour to the cost of materials used in carrying out such contract, subject to the following maximum percentages:—

	Per cent.
(*a*) In the case of an Electrical Contract ...	20
(*b*) In the case of a Structural Contract....	30
(*c*) In the case of a Sanitary Contract	33⅓
(*d*) In the case of other Contracts	30 "

By Order of His Highness the Maharaja,

M. SHAMANNA,
Secretary to Government,
Finance Department.

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